Z 3.65

SHAW'S

PIONEERS SINCE 1831

"Universal" Multi-Column Book

No. S 295

UNIT RULED

SINGLE PAGE FORM

2 Columns to right .
3 Columns to right .
4 Columns to right .
5 Columns to right .
6 Columns to right .
7 Columns to right .
6 Col., 3 Left, 3 Right

SINGLE PAGE FORM

Quadrille Ruled . . .
Cash-Ledger (Comb.) .
Ledger, Double Entry .
Ledger, Single Entry .
Record Ruled (32 Lines)

DOUBLE PAGE FORM

8 Columns to right . .
10 Columns to right . .
12 Columns to right . .

Made in 150 and 300 Pages

MADE IN U. S. A.

TO REORDER, SPECIFY NUMBER, RULING AND THICKNESS INDICATED ON BACKBONE OF THIS BOOK.

CHART OF ACCOUNTS

Numerical

Account Number	Title				
	Assets				
1	Cash - Industrial National Bank - Checking Account		OK		1
2	Petty Cash		B		2
3	Cumberland Savings and Loan Co - Investment		M		3
4	Provident Institution For Savings - Boston	out			4
5	Roger Williams Savings and Loan Assn		M		5
6	Quakerama Publishing Fund	out			6
7					7
8					8
9					9
10					10
20	In Journal Book - Journal Entries				11
	Liabilities				12
30	General Equalization Fund		M	Youth Worker B	13
31	Fund For Printing Discipline		M	Conference Budget B	14
32	Student Loan Fund		M	Income Tax Ded.	15
33	Real Estate Fund		M	F.W.C. Regis Fund	16
34	Laboratory School Fund	out		Three Comm Budg B	17
35	Field Secretary Retirement Fund		B		18
36	Combined Budget		B		19
37	Central Advisory Committee	out	M		20
38	Mosher Book and Tract Fund		M		21
39	Wayside Pulpit Fund		M		22
40	S. B Kirby Fund		M		23
41	J. P and J. A Boyce Fund		M		24
42	H Camp Fund		M		25
43	Anna M Brown Fund		M		26
44	B. F Knowles Fund		M		27
45	George Sturge Fund		M		28
46	Income Taxes Withheld		B		29
47	Mary Hoxie Jones Book -		M		30
48	Daisy Newman Book - The Burning of Our Life				31
49	Special Africa Appeal				32
50	Meetings and Extension Committee		B + M		33
51	FWCC Yearly Mtg. Representatives (Travel Fund)		B		
52	Executive Council Misc. Receipts	over	M		

CHART OF ACCOUNTS

Numerical

53 Executive Council Budget Receipts B
54 Income from rentals, fees, etc for y/u Purposes B
55 Interest Mort Jee Meetings

1		100	Guilford ✓
2		101	Hart Ford ✓
3		102	Middle Conn. Valley Mt Toby
4		103	Middletown ✓
5		104	Monadnock ✓
6		105	New Haven ✓
7		106	Pleasant St.
8		107	Storrs
9		110	Dover Part. ✓
10		111	Conic Part ✓
11		112	Rochester Part. ✓ ?
12		113	Weare ✓
13			
14			
15		120	Durham ✓
16		121	Falmouth (Oak street) ✓
17		122	Forest Avenue ✓
18		123	Parsonsfield ✓
19		124	Sandwich (N.H) ✓
20		125	Windham ✓
21			
22			
23		130	Burlington ✓
24		131	Hanover ✓
25		132	Bennington ✓ 133 Putney
26		134	Plainfield
27		140	North Dartmouth
28		141	Providence
29		142	Westerly
30			
31			
32			
33			

CHART OF ACCOUNTS
Numerical

Meetings (continued)

150 Amesbury ✓
151 Cambridge ✓
152 Lawrence ✓
153 Wellesley ✓ 55
154 Lynn ✓ 55 Acton
~~155 Hingham~~ 6
160 Allen's Neck ✓
161 Dartmouth (Smith's Neck) ✓
~~162 New Bedford Monthly Meeting ✓~~ ?
163 New Bedford ~~Preparative~~ Meeting Point
164 Long Plain
165 Mattapoisett
~~166 Rhode Island~~
~~167 Sandwich Monthly Meeting (Mass.)~~
168 East Sandwich (Sandwich Preparative)
169 West Falmouth
170 Yarmouth (South) Preparative
171 Swansea Preparative
172 Fall River Preparative
173 Westport

180 Bolton
181 Smithfield
182 Worcester

190 China
~~191 Maple Grove~~
192 North Fairfield
193 Oak Grove
194 Vassal Boro
195 Winthrop
Camden

CHART OF ACCOUNTS

Numerical

	200	~~Deferred Credits~~	
	300	Five Years Meeting Activities	
1	301	Five Years Meeting Assessment	
2	302	~~Peace and Concerns Committee~~	Friends General Conf.
3	303	~~Christian Education Committee~~	" World Comm.
4	304	~~Junior Yearly Meeting~~	F.C.N.L.
5	305	~~Friends Com. on National Legislation~~	F Comm'y on Education
6	306	~~Friends World Com. and Fellowship Council~~	Peace + Soc Con Comm
7	307	~~Younger Friends Committee~~ ✓	
8	308	~~Central Advisory Committee~~	M + E Comm
9	309	~~Missionary Committee~~	Christian Ed
10	310	~~Vault Committee~~	Epis. Council
11	311	~~New England Friends Home~~	Missionary Comm.
12	312	~~China Camp Budget~~	Archives + Hist Rec.
13	313	~~Travel Expense Yearly Meeting Representatives~~	China Camp Com
14	314	~~Five Years Meeting Representatives - Travel~~	F.U.M. Comm
15	315	~~Field Secretary Expenses~~	F.G.C. "
16	316	~~Central Office Expenses~~	F.C.N.L. "
17	317	~~Treasurer's Expenses~~	y.m. Expenses Arr Com.
18	318	~~Printing and Distribution of Yrly Mtg Minutes~~	y.F. y.m. expenses
19	319	~~Yearly Meeting Sessions Expenses~~	Junior y.m. "
20	320	~~Friends Tercentenary Committee~~	y.m. Clerks exp.
21	321	~~Taxes Land~~	y.m. Treas exp.
22	322	~~Special Contributions to Budget - Itemized~~	Printing y.m. Minutes
Pd Yearly	323	~~Invested Funds Income for Yrly. Mtg. Purposes~~	Yrly Secretary + Exp.
24	324	~~Woman's Missionary Society~~	Central Office exp + Sal
25	325	~~Friends General Conference~~	Reg. fund for F.W.C.
26	326	~~Friends Council on Education~~	Travel y.m. Reps.
27	327	~~Peace Committee~~	
28	328	~~Social Concerns Committee~~	
29	319	~~Arrangements Committee~~	
30	329	~~Executive Council Budget Expense~~	
31	330	~~Meetings and Extension Com. Budget Expenses~~	
32	~~331~~	~~" " " " = Misc Expenses~~	
33	331	~~Finance Dept.~~	

CHART OF ACCOUNTS
Numerical

400	General Equalization Expenses
401	Mosher Book and Tract Expenses
402	Central Advisory Com. Expense
403	~~Sarah Pope Dixon Trust~~
404	Student Loan
405	Wayside Pulpit Fund
406	George Sturge Fund
407	J.P. and J.A Boyce Fund
408	~~Bowdoin College~~ Room + Meals - Yearly Meeting
409	Special Contributions - Received and Disbursed
~~410~~	~~Woman's Missionary Society~~
410	~~Treasury Contingency - (Miscellaneous)~~
411	~~Real Estate Fund~~
412	S.B. Kirby Fund
413	~~Special Africa Appeal~~
414	China Camp Misc.
415	Rembroke College in Brown University - Rooms + Meals - Yearly Meeting
416	Moses Brown School - Yrly. Mtg. Expense
417	H Camp Fund
418	Friends Com. on Nat. Legislation - Misc.
419	Meetings and Extension Com. Misc. Expense
420	Southern Christian Leadership Con
421	Snack Bar Income

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	A
160	Allen's Neck Mo. Mtg.
150	Amesbury Mo. Mtg.
301	Assessment, Five Years Mtg.
319	Arrangements Committee
	B
180	Bolton Mo. Mtg.
408	Bowdoin College - Rm. and Meals - Yrly. Mtg.
41	Boyce, J.P. and S.A. Fund Receipts
407	Boyce, J.P. and J.A. Fund Expenses
43	Brown, Anna M. Fund
322	Budget Contributions - Special - Itemized
130	Burlington Mo. Mtg.
415	Brown University - Pembroke College - Rooms + Meals - Yearly Meeting
132	Bennington Mo. Mtg.
	C
321	Clerk's Expense
151	Cambridge Mo. Mtg.
42	Camp, H. Fund
1	Cash - Industrial Nat. Bank - Checking Acct.
37	Central Advisory Com. - Misc. Receipts
308	Central Advisory Com. - Budget Expenses
402	Central Advisory Com. - Expenses Misc.
316	Central office Expenses - Receipts
312	China Camp Budget
190	China Mo. Mtg.
303	Christian Education Com.
36	Combined Budget
3	Cumberland Savings + Loan Co. - Investment
414	China Camp Misc.
417	Camp, H. Fund Expenses

321A Church Peace Mission

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	D
161	Dartmouth (Smith Neck) Mo. Mtg.
31	Discipline, Fund for Printing
110	Dover Prep. Mtg.
120	Durham Mo Mtg.
	E
168	East Sandwich (Moss.) Prep. Mtg.
52	Executive Council Misc. Receipts
53	Executive Council Budget Receipts
329	Executive Council Budget Expense
	F
172	Fall River Prep. Mtg.
121	Falmouth (Oak St.) Mo. Mtg.
315	Field Secretary Expenses
35	Field Secretary Retirement Fund
300	Five Years Meeting
301	Five Years Mtg. Assessment
314	Five Years Mtg. Representatives (Travel) Expense
122	Forest Ave. Mo. Mtg.
305	Friends Com. on Nat. Legislation - Budget
320	Friends Tercentenary Com.
306	Friends World Com. and Fellowship Council
325	Friends General Conference
326	Friends Council on Education
51	Five Years Meeting Representatives - (Travel) Fund
415	Friends Com. on Nat. Legislation - Misc
331	~~Finance Dept.~~ F Yrs M. Committee Exp.

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	G
.30	General Equalization Fund Receipts
4 00	General Equalization Fund Expenses
1 11	Genic Prep. Mtg.
1 00	Guilford Mo. Mtg.
	H
1 31	Hanover Mo. Mtg.
1 01	Hartford Mo. Mtg.
1 55	Hingham Preparative Mtg.
	I
.46	Income Taxes Withheld
3 23	Invested Funds Income for Yrly. Mtg. Purposes

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	J
47	Jones, Mary Hoxie — Book
Page 20	Journal Entries - Journal Book
3.04	Junior Yearly Meeting
	K
.40	Kirby, S. B. Fund Receipts
44	Knowles, B. F. Fund
4.12	Kirby, S. B. Fund Expense
	L
34	Laboratory School Fund
1.52	Lawrence Mc. Mtg.
1.64	Long Plain Prep. Mtg.
1.54	Lynn Mc. Mtg.

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	M
191	Maple Grove Mo Mtg
165	Mattapoisett Part. Mtg
102	Middle Conn. Valley Mo Mtg (Mt. Toby)
103	Middletown Mo Mtg
309	Missionary Committee
104	Monadnock Mo Mtg
38	Mosher Book and Tract Fund Receipts
401	Mosher Book and Tract Fund Expenses
50	Meetings and Extension Committee - Misc. Receipts
416	Moses Brown School - Yrly. Mtg Expense
54	Meetings + Extension Com - Budget Receipts
336	Meetings + Extension Com - Budget Expenses
439	" " N " - Misc. Expenses
162	New Bedford Mo. Mtg.
163	New Bedford Prep. Mtg.
311	New England Friends Home
105	New Haven Mo. Mtg.
48	Newman, Daisy — Book
140	North Dartmouth Mo. Mtg.
192	North Fairfield Mo. Mtg.
	O
193	Oak Grove Mo. Mtg.
121	Oak St. (Falmouth) Mo. Mtg.

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	P
123	Parsonsfield Mo. Mtg.
302	Peace and Social Concerns Com.
2	Petty Cash
403	Pope (Sarah) - Dixon Trust
318	Printing and Distribution of Yrly. Mtg. Minutes
141	Providence Mo. Mtg.
4	Provident Institution for Savings - Boston
415	Pembroke College in Brown University - Rooms + Meals - Yearly Meeting
327	Peace Committee
106	Pleasant St. (Worcester)
	Q
6	Quakerama Publishing Fund
	R
33	Real Estate Fund Receipts
411	Real Estate Fund Expenses
166	Rhode Island Mo. Mtg.
112	Rochester Prep. Mtg.
5	Roger Williams Savings and Loan Assn.

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	S
1.24	Sandwich (N.H.) Mc. Mtg
1.67	Sandwich (Mass) Mc. Mtg.
1.68	Sandwich Prep Mtg. (East Sandwich, Mass)
1.51	Smithfield Mc. Mtg
1.61	Smith Neck (Dartmouth) Mc Mtg.
1.70	South Yarmouth Prep. Mtg.
3.22	Special Contributions to Budget - Itemized
4.09	Special Contributions Recd. and Disbursed
.32	Student Loan Fund. Receipts
4.04	Student Loan Fund Expenses
.45	Sturge, George Fund Receipts
4.06	Sturge, George Fund Expenses
1.71	Swansea Prep. Mtg.
.49	Special Africa Appeal Receipts
4.13	Special Africa Appeal Expenses
3.25	Social Concerns Committee
	T
3.21	Taxes, Land
3.20	Tercentenary Committee
3.14	Travel Expense Five Yrs. Mtg. Representatives
3.13	Travel Expense Yearly Mtg. Representatives
4.10	Treasury Contingency — Misscellaneous
3.17	Treasurers Expenses
	U

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	V
194	Vassalboro Me. Mtg.
310	Vault Committee
	W
39	Wayside Pulpit Fund Receipts
405	Wayside Pulpit Fund Expenses
113	Weare Me. Mtg.
153	Wellesley Me Mtg
142	Westerly Me. Mtg.
169	West Falmouth Prep. Mtg.
173	Westport Me. Mtg.
125	Windham Me Mtg.
145	Winthrop Me Mtg.
324	Woman's Missionary Society
182	Worcester Me Mtg.
	X

CHART OF ACCOUNTS
Alphabetical

Account Number	Title
	Y
1.70	Yarmouth (South) Prep Mtg
3.18	Yearly Meeting Minutes (Printing and Distribution)
4.08	Yearly Meeting - Rooms and Meals (Boulder College)
3.13	Yearly Meeting Representatives Travel/Expense
3.19	Yearly Meeting Sessions Expenses
3.07	Young Friends Committee
5.5	Youth Worker Salary
3.07A	Young Friends Activities
	Z

List of Ledger Pages
Chart of Accounts - 1972

I	Cash
~~X~~	Cash-Savings a/c in Society for Savings
2	Petty Cash - Central Office
3	Field Secy - Retirement Fund DEPOSIT (receipt 201) (refund to Executive) Penobscot Bank

Chart of Accounts - 1972

Connecticut Valley Quarter

101	Hartford	M M	
102	Middletown	M M	
103	Monadnock	M M	change to 134
104	Mt. Toby	M M	
105	New Haven	M M	
106	New London	M M	
107	Pleasant St	M M	
108	Storrs	M M	

Dover Quarter

114	Dover Particular Mtg	chg to ~~113~~ 112
115	Concord M M	" " ~~114~~ 113
116	Gonic Particular Mtg	
117	Weare M M	

Falmouth Quarter

120	Durham M M	
121	Falmouth M M	
122	Forest Ave. M M	
123	Windham M M	chg to 128
124	Sandwich M M	" " 127
125	Parsonsfield M M	chg to 126

Northwest Quarter

	130	Bennington M M	
chase	131	Burlington M M	
133	132	Hanover M M	add Middlebury Mtg chg to 132
135	133	Plainfield M M	~~chg to 134~~
136	134	Putney Preparative	135

Chart of Accounts - 1972

Rhode Island Smithfield Quarter

140 North Dartmouth M M
141 Providence M M
142 Westerly M M
143 Bolton M M
144 Smithfield M M
145 Worcester M M

Salem Quarter

150 Acton M M
151 Cambridge M M
152 Amesbury M M
153 Lawrence M M
154 Lynn M M
155 Wellesley M M

Sandwich Quarter

160 Allen's Neck M M
161 South Dartmouth Smith Neck M M
162 New Bedford Particular M M
163 New Bedford M M
164 Long Plain ~~Particular~~ M M
165 Mattapoisett Particular
166 East Sandwich Preparative
167 West Falmouth Preparative
168 Swansea Preparative
169 South Yarmouth Preparative
170 Westport M M

		171
Dartmouth M M		2
New Bed M M		3
New Bed Prep		4
Log Plain ~~Prep~~ Partic		5
Mattapoi "		6
Sandw Prep		7
Yarmth Prep		8
W Falm Prep		9
Swansea M M		150
~~[illegible]~~		181

Chart of Accounts 1972

follow to page 34

Vassalboro Quarter

190	Camden MM	
191	China MM	
192	North Fairfield MM	
193	Oak Grove MM	
194	East Vassalboro MM	
195	Winthrop MM	
196	Orono Allowed Mtg	

China MM	183
Midcoast MM	184
Camden Grp	5
N Fairfd MM	6
Oak Grove MM	7
Orono Allowed	8
Vassalboro MM	9
Winthrop MM	190

201	Field Secy Retirement Fund -	This will be eliminated
203	Combined Budgets	Surplus
205	Fed. Withholding Tax	Liab
206	Maine Withholding Tax	Liab

~~Chg to 6~~ eliminate

Journal Entries
Y/E 5/31/62

			Month of October 1961	Debit		Credit
10/19/61	GJ #1					
	410		Treasury Contingency	49 00	✓	
	6		Quicksand Publishing Fund		✓	49 00
			To remove from the books record old outstanding expenses.			
10/19/61			#2			
	100		General Equalization Fund	90 90	✓	
	301		Junior Yearly Meeting	70 00	✓	
	319		Yearly Meeting Services Expenses	34 65	✓	
	408		Bowdoin College Rooms and Meals Y/E		✓	132 55
			To charge various committees with their share of expenses occurred at the yearly meeting held June 1961			
10/24	61		#3			
	7		Roger Williams Savings & Loan Assn. (Knowles)	36 51 16		
	4		Provident Institution for Savings - Boston			35 79 22
	4		Provident Institution for Savings - Boston - Interest			71 94
			To record interest earned on savings account to 10/2/61 and to close out Provident acct. to open new acct. at Roger Williams Savings & Loan Assn.			
10/24/61			#4			
	4		Provident Institution for Savings - Boston	71 94		
	44		Benjamin F Knowles Fund			71 94
			To record interest earned to 10/2/61			

Journal Entries
Y/E 5/31/62

			Debit	Credit
5/25	62	# 5		
	402	Central Advisory Com.	136.29	
	50	Meetings and Extensions Committee		136.29
		To Transfer Pittsfield Student Asst Fund to new committee		
5/25	62	# 6		
	402	Central Advisory Com.	111.92	
	50	Meetings and Extensions Committee		111.92
		To Transfer George and Etta N Tenney Fund to new committee		
5/25	62	# 7		
	305	Central Advisory Com. Budget Exp.	40.00	
	402	Central Adv. Com. Misc. Exp.		40.00
		To Transfer Frater Travel expense to Budget Acct.		
5/25	62	# 8		
	305	Central Advisory Com. Budget Exp.	65.50	
	402	Central Adv. Com. Misc. Exp.		65.50
		To transfer Louis Marsteller Travel expense to Budget Acct		
		# 9		
5/31	62			
	5	Roger Williams Savings and Loan	255.53	
	32	Student Loan Committee		255.53
		To record interest earned on savings account for the year ended 5/31/62		

Journal Entries
Y/E 5/31/62

			Debit	Credit
		#1C		
5/31	627	Roger Williams Savings and Loan	21 30	
	44	Benjamin F. Knowles Fund		21 30
		To record interest earned in savings account for the year ended 5/31/62		
5/31	62	#11		
	405	Bowdoin College Rms + Mis. - Yrly Mtg	33 71	
	36	Combined Budget		33 71
		To transfer Yearly Meeting profit to Combined Budget		
		12		
5/31	37	Central Advisory Committee Miscellaneous Receipts	248 21	
	407	Central Advisory Committee Xpense. Misc		248 21
		To correct journal entries #5 and 6 as this is just a transfer of funds and not expense		
		Jec = 136 29		
		Jec = 111.92		
		The above figures included income from Y/e 6/30/62 contributors in the amounts of 31.46 and 25.12 = 56 58 which is included in misc income receipts.		

Journal Entries
Y/E 5/31/62

Closing Out Books of Account

			Debit	Credit
5/31	62	#1		
	100	Guilford Mtg - Und.	145 00	
	101	Hartford Mtg - Und.	1527 50	
	102	Middle Conn. Valley Mtg - Und.	500 00	
	103	Middletown Mtg - Und.	120 00	
	104	Monadnock Mtg. - Und.	10 00	
	105	New Haven Mtg. - Und.	480 00	
	110	Dover Mtg - Und.	1000 00	
	111	Gonic Mtg - Und.	92 62	
	120	Durham Mtg - Und.	1254 00	
	120	Durham Mtg - African Missions	118 92	
	121	Falmouth (Oak St.) Mtg - Und.	815 00	
	121	Falmouth (Oak St.) Mtg. - Five Yrs. Mtg.	48 50	
	122	Forest Ave. Mtg. - Und.	210 00	
	125	Windham Mtg. - Und.	91 50	
	130	Burlington Mtg. - Und.	219 00	
	131	Hanover Mtg - Und.	196 00	
	140	North Dartmouth Mtg. - Und.	250 00	
	141	Providence Mtg - Und.	2000 00	
	142	Westerly Mtg. - Und.	500 00	
	150	Amesbury Mtg. - Und.	167 50	
	151	Cambridge Mtg - Und.	3900 00	
	152	Lawrence Mtg - Und.	600 00	
	153	Wellesley Mtg - Und.	600 00	
	154	Lynn Mtg - Und.	320 00	
	160	Allen's Neck Mtg - Und.	360 00	
	161	Dartmouth (Smith's Neck) Mtg - Und.	250 00	
	163	New Bedford Prep. Mtg. - Und.	410 00	
	163	New Bedford Prep. Mtg. - Ramallah	25 00	
	163	New Bedford Prep. Mtg. - Indian Work	20 00	
	164	Long Plain Mtg. - Und.	770 00	
	168	East Sandwich (Mass) Mtg. - Und.	200 00	
	169	West Falmouth Mtg - Und	72 60	

Journal Entries
Y/E 5/31/62

Closing Out Books of Account

			Debit		Credit
		-#1 Continued-			
	170	South Yarmouth Mtg. - Und.	120 00		
	171	Swansea Mtg - Und.	150 00		
	172	Fall River Mtg. - Und.	150 00		
	173	Westport Mtg. - Und.	100 00		
	180	Bolton Mtg. - Und.	280 00		
	181	Smithfield Mtg - Und.	414 55		
	181	Smithfield Mtg. - Five Yrs Mtg. Mission Bd. Youth Project	10 00		
	182	Worcester Mtg. - Und.	505 00		
	190	China Mtg. - Und.	425 00		
11	192	North Fairfield Mtg. - Und.	167 00		
12	193	Oak Grove Mtg. - Und.	300 00		
	194	Vassalboro Mtg - Und.	520 84		
14	194	Vassalboro Mtg. - Missionary Work	80 00		
	194	Vassalboro Mtg. - Five Yrs Mtg. Xmas Gift Tidings Fund	7 00		
	195	Winthrop Mtg. Und.	207 50		
	32	Combined Budget of 5 Yrly. Mtg.			2011 5 03
		To transfer balances in budget accounts to Combined Budget and close out these budget accounts for the year ended 5/31/62			
21					
		#2			
	30	General Equalization Fund	V	954 90	
	400	General Equalization Fund			N 954 90
	32	Student Loan Fund	N	394 00	
	404	Student Loan Fund Issued			V 394 00
30	33	Real Estate Fund	N	40 40	
31	411	Real Estate Fund Expense			V 40 40

Journal Entries
Y/E 5/31/62

Closing out Books of Account

		Debit	Credit
	#2 Continued		
38	Mosher Book & Tract Fund	1039 98	
401	Mosher Book & Tract Fund Expenses		1039 98
39	Wayside Pulpit Fund	1975	
405	Wayside Pulpit Fund Expense		1975
40	S.B. Kirby Fund	25668	
412	S.B. Kirby Fund Expense		25668
45	George Sturge Fund	80000	
406	George Sturge Fund Expense		80000
49	Special Africa Appeal	75200	
413	Special Africa Appeal Expense		75200
	To transfer expenses incurred during year ending 5/31/62 to established funds and thus create new balances.		
	#3		
36	Combined Budget	20000	
51	Five Yrs. Mtg. Representatives Travel Fund		20000
	To establish travel fund for Five Years Meeting delegates as directed by adopted budget 1961 minutes.		

Journal Entries
Y/E 5/31/62

Closing Out Books of Account

			Debit	Credit
	#4			
37	Central Advisory Comm. Misc Receipts	✓	12574	
402	Central Advisory Comm Misc. Expenses			✓ 12574
	to transfer accumulated expenses to income account			
	#5		Corr-Tr dr	
36	Combined Budget	✓	18160	Corr-Tr cr
322	Special Contributions to Budget			✓ 18160
	to transfer special contributions to the Budget thus eliminating expense.			
	#6			
323	Invested Funds Income	✓	34426	
36	Combined Budget			✓ 34426
	to transfer invested income to the Budget thus eliminating expense			

Journal Entries
Y/E 5/31/62

Closing out Books of Account

			Debit	Credit
5/31	62	# 7		
	36	Combined Budget	✓ 2097035	
	300	Five Years Meeting		✓ 403943
	301	Five Years Meeting Assessment		✓ 290000
	302	Peace & Social Concerns Com.		✓ 42509
	303	Christian Ed. Com.		✓ 26842
	304	Jr. Yearly Mtg.		✓ 22000
	305	Friends Com. on Nat. Legislation		✓ 20000
	306	Friends World Com. & Fellowship Council		✓ 35000
	307	Young Friends Com.		✓ 7000
	308	Central Advisory Com.-Budget		✓ 11925
	310	Vault Com.		✓ 15000
	311	N.E. Friends Home		✓ 150000
	312	Child Camp Budget		✓ 10000
	313	Travel Expense-Yrly Mtg. Representatives		✓ 2647
	315	Field Secretary Expenses		✓ 6019 42
	316	Central Office Expense		✓ 20691 2
	317	Treasurers Expense		✓ 1629 98
	318	Printing & Dist. of Yrly Mtg Minutes		✓ 805 25
	319	Yrly. Mtg. Sessions Expense		✓ 919 10
	320	Friends Tercentenary Com.		✓ 1408 2
	325	Friends General Conference		✓ 15000
	326	Friends Council on Education		✓ 10000
		To transfer budget expenses incurred year ending 5/31/62 to Combined Budget income and establish budget balance.		
5/31	62	# 8		
	36	Combined Budget	4900	
	410	Treasury Contingency		✓ 4900
		To transfer from Budget to contingency		

Journal Entries
Y/E 5/28/63 or 5/31/63

				Debit	Credit
			#1-A		
8/16	62				
	37		Central Advisory Com. Misc Receipts	17439	
	52		Executive Council		17439
			To transfer balance from committee no longer functioning.		
			Year End Adjusting Entries		
			-1-		
5/31/63					
	32		Student Loan Committee		33826
	5		Roger Williams Savings and Loan Assn	33826	
			To record interest earned y/e 5/31/63 on student loan savings account.		
			-2-		
5/31/63	7		Roger Wiliams Savings and Loan Assn	14834	
	44		Benjamin F. Knowles Fund		14834
			To record interest earned in savings account for y/e 5/31/63		
			-3-		
5/31/63	415		Pembroke College and Brown Un-Rooms and Meals Yr Meetings	6200	
	416		Moses Brown School Yearly Meeting Expenses		6200
			To combine yearly meeting room and board expenses		
			4		
				84909	
	415		Pembroke College and Brown Un. Rooms and Meals Yr Meetings		84909
	36		Combined Budget		
			To transfer earnings to account #36		

Journal Entries
Y/E 5/31/63

— 5 —

5/31/63	30	Yeomen Equalization Fund		1357 05	✓		
	400	Yeomen Equalization expense			✓	1357 05	
	38	Mosher Book + Tract Fund		573 87	✓		
	401	Mosher Book + Tract Fund Expenses			✓	573 87	
	37	Student Loan Fund		1609 26	✓		
	404	Student Loan Funds Loaned			✓	1609 26	
	39	Wayside Pulpit Fund		4 25	✓		
	405	Wayside Pulpit Fund Expense			✓	4 25	
	45	George Sturgis Fund		1260 03	✓		
	406	George Sturgis Fund Expense			✓	1260 03	
	41	J Paul J G. Boyce Fund		129 18			
	407	J Paul J G Boyce Fund Expense			✓	129 18	
	33	Real Estate Fund		1087 60	✓		
	411	Real Estate Fund Expense			✓	1087 60	
	40	J S Kirby Fund		25 00	✓		
	412	J S Kirby Fund			✓	25 00	
	49	Special Efficacy Appeal		450 50	✓		
	413	Special Efficacy Appeal Expense			✓	450 50	
	72	H Camps Fund		160 79	✓		
	417	H Camps Fund Expenses			✓	160 79	

Journal Entries
Y/E 5/31/63

Closing Out Books of Account

				Debit		Credit
1	5/31	63	#6			
2		100	Guilford Mfg - Vnd	14500	✓	
3		101	Hartford Mfg. - Vnd	84950	✓	
4		102	Middle Conn. Valley - Vnd.	50000	✓	
5		103	Middletown Mfg. - Vnd.	18500	✓	
6		104	Monadnock Mfg - Vnd.	10000	✓	
7		105	New Haven Mfg. - Vnd.	66000	✓	
8		110	Dover Mfg. - Vnd.	18500	✓	
9		111	Genic Mfg. - Vnd.	13685	✓	
10		113	Weare Mfg - Vnd.	10000	✓	
11		120	Durham Mfg - Vnd.	110400	✓	
12		120	Durham Mfg. - African Missions	11542	✓	
13		121	Oak St. Mfg. - Vnd.	72680	✓	
14		121	Oak St. Mfg. - Indian Work	1630	✓	
15		121	Oak St. Mfg. - Missions	4000	✓	
16		122	Forest Ave Mfg - Vnd.	29500	✓	
17		124	Sandwich (NH.) Mfg. - Vnd	6300	✓	
18		125	Windham Mfg. - Vnd	7050	✓	
19		125	Windham Mfg - Missions	1471	✓	
20		130	Burlington Mfg. - Vnd.	48150	✓	
21		131	Hanover Mfg. - Vnd.	41000	✓	
22		132	Bennington - Vnd.	10000	✓	
23		140	No. Dartmouth Mfg. - Vnd.	25000	✓	
24		141	Providence Mfg. - Vnd.	204000	✓	
25		142	Westerly Mfg. - Vnd.	50000	✓	
26		150	Amesbury Mfg - Vnd.	20500	✓	
27		151	Cambridge Mfg. - Vnd.	440000	✓	
28		152	Lawrence Mfg. - Vnd.	65000	✓	
29		153	Wellesley Mfg. - Vnd.	76000	✓	
30		154	Lynn Mfg. - Vnd.	56000	✓	
31		155	Hingham Mfg. - Vnd.	5000	✓	
32		160	Allens Neck Mfg. - Vnd.	47500	✓	
33		160	Allen's Neck Mfg. - Pickards Am. Indian Work	2000	✓	

Journal Entries
Y/E 5/31/63

Closing out Books of Account

			Debit	Credit
5/31	63	# 6 - Cont.		
	161	Smiths Neck Mtg. - Und.	26000	
	162	New Bedford Monthly Mtg. - Und.	32000	
	163	New Bedford Prep. Mtg. - Und.	39000	
	164	Long Plain Mtg. - Und.	38000	
	165	East Sandwich (Mass.) Mtg - Und.	15000	
	169	West Falmouth Mtg. - Und.	8520	
	170	So. Yarmouth Mtg. - Und.	29000	
	171	Swansea Mtg. - Und.	50000	
	173	Westport Mtg. Und.	10000	
	180	Bolton Mtg - Und.	26000	
	180	Bolton Mtg Missionary	7500	
	181	Smithfield Mtg - Und.	60090	
	182	Worcester Mtg. Und.	74000	
	190	China Mtg. - Und.	27000	
	192	No. Fairfield Mtg - Und.	23000	
	193	Oak Grove Mtg. - Und	35000	
	194	Vassalboro Mtg. - Und	37500	
	194	Vassalboro Mtg - Missionary Work	8000	
	195	Winthrop Mtg. - Und.	30430	
	36	Combined Budget of Yrly. Mtg.		2196898
		To transfer balances in mtg. budget accounts to Combined Budget and close out these accounts for the year ended 5/31/63		
5/31	63	# 7		
	322	Special Contributions to Budget	25100	
	36	Combined Budget		25100
		To transfer special contributions to Combined Budget.		

Journal Entries
Y/E 5/31/63
Closing Out Books of Account

				Debit	Credit
	5/31/63		# 8		
		323	Invested Funds Income	35352 ✓	
		36	Combined Budget		✓ 35352
			To transfer income from invested funds to Combined Budget.		
			# 9		
8	5/31/63				
9		36	Combined Budget	2153257 ✓	
10		300	Five Years Meeting		✓ 407390
		301	Five Years Meeting Assessment		✓ 321000
		303	Christian Education Committee		✓ 30000
13		304	Junior Yearly Meeting		✓ 25000
14		305	Friends Com. on Nat. Legislation		✓ 20000
15		306	Friends World Com. and Fellowship Council		✓ 35000
		307	Young Friends Com.		✓ 21650
		310	Vault and Records Com.		✓ 5000
18		311	N.E. Friends Home		✓ 150000
19		312	China Camp Budget		✓ 10000
		313	Travel Expense Yrly Mtg Representatives		✓ 13818
		314	Five Yrs. Mtg Representatives-Travel Exp.		✓ 36000
22		315	Field Secretary Expenses		✓ 609218
23		316	Central Office Expense		✓ 230208
24		317	Treasurers Expense		✓ 33099
25		318	Printing and Dist. Yrly Mtg. Minutes		✓ 83800
		319	Yrly. Mtg. Sessions Expense		✓ 43180
27		325	Friends General Conference		✓ 15000
		326	Friends Council on Education		✓ 10000
		327	Peace Committee		✓ 23721
		328	Social Concerns Committee		✓ 2313
		329	Executive Council		✓ 10975
		330	Meetings and Extension Committee		✓ 16885

Journal Entries
Y/E 5/31/63

Closing out Books of Account

#9 Cont.

To transfer budget expenses incurred during year ending 5/31/63 to Combined Budget income and establish budget balance.

5/31 63 #10

51	Five Yrs. Mtg. Travel Fund	200.00		
314	Five Yrs. Mtg Travel Expense			200.00

To transfer fund set up 5/31/62 for Travel expenses to Five Years Meeting. to expense account.

5/31 63 #11

50	Mtgs. and Extension Com. Misc, Receipts	125.85		
419	Mtgs. and Extension Com. Misc. Exp.			125.85

To transfer expense and apply against income.

5/31 63 #12

48	Daisy Newman Book	65.50		
47	Mary Hoxie Jones Book			65.50

To Transfer receipts from sale of Daisy Newman Book to apply against cost of Mary Hoxie Jones Book per permission of July Mtg. Finance Committee.

Chart of Accounts - 1972

Income

300 Special Gifts to Budget
301 Investment Income for Yearly Meeting Purposes
302 " " for Missions
303 Expenses of YM sessions & of Arrangements Committee Lunch for
303A Balance of YM Charges Board and Room non "

Yearly Meeting Expense

304 Young Friends Yearly Meeting
305 Junior Y. M.
306 YM. Clerk's Expense
307 YM Treas. "
307A Audit of Books
308 Printing YM Minutes

Budget

310 Field Secy Salary
310A " " Travel + Other Exp
311 " " Retirement (see also #3 and #20)
312 " " Central Office Secretary Salary
313 " " " " Expense
313A " " " " Rental
313B Budget - Central Office - Misc. Income
314 Young Friends Secy: Sal, Hours, Annuity, Blue Cross Shield, Soc'l Secur.
315 " " " Travel and Other Expense
316 Youth Secy - Part time - sal & Blue Cross Shield
317 Camp Supervisor

Chart of Accounts 1972

Budgetary Expense

320 Peace and Social Concerns Committee
321 Young Friends Activities
322 Releasing Young Friends see also #525
323 Ministry and Counsel see also 515
324 Christian Education Committee
325 Executive Council see also 516
325A Minute 60 Committee see also 526 #4 Reopen for Victims of Prejudice & Pov.
326 Missionary Committee - Wider Ministries
327 Archives & Historical Records Comm.
328 China Camp Comm. see also 527 and 500
329 Minute 74 Comm. see also 504

Transit

340 AFSC
341 FUM
342 FGC
343 F. World Comm.
344 FCNL
345 F. Council on Educa
346 Friends for Human Justice see also 528
347 Travel Pool - Reps to F.U.M.
348 Project Equality
349 Travel Exp. of NEYM Reps to AFSC, FCNL, FWC, FUM Boards, FGC Central, & Exec Council

Chart of Accounts 1972

402 Student Loans asset - Sun Fed Savgs & Loan, Old Colony Bank (formerly Rogers Wms S+L) see also 503

421 Student Loans fund - Sun Fed S+L (formerly Cumberland S+L)
422 " " " - Old Colony Bank (" Rogers Wms S+L)
423 Guilford Monthly Meeting Assets

501 General Equalization Fund
502 Fund for Printing Discipline
503 Student Loans - Operating misc cash see also 402, 421, 422
504 Minute 74 Comm - Contributions see also 329
505 Meeker Rk + Tract Comm. Fund
506 Wayside Pulpit Fund
507 Maple Grove Parsonage Rental
508 Susan B. Kirby Fund
509 JP & JA Boyce Fund (Treadmon)
510 Henry Camp Fund "
511 BF Knowles Fund "
512 Geo. Sturge Fund "
513 Anna Brown Fund (also famous - RI Kemp. pac)
514 Book Sales
515 Ministry & Counsel - Special Gfc. see also 323

Chart of Accounts – 1972

516 Executive Council - Special A/c, see also 325
516A Investment Income - Western Indians
517 Investment Income for Hingham Home
518 Amy Hayden Fund

523 Transit accounts
524 1% More
525 Fund for Releasing Young Friends (see also 322)
526 Minute 60 - Proj & Pov see also 325A
527 China Camp Land Purchase see also 328 & 500
528 Friends for Human Justice see also 346
529 Committee to Study Retirement Needs

532 John Gardner Green Bequest

Chart of Accounts 1973-4

Cash in Banks - both BUDGET & MISC

1 Cash Summary a/c
1A Checking ac. Conn. Bank & Trust, Bloomfield } General Funds
1B Savings ac Soc. for Savings " }
1C Field Secy Retirement Pendroit Savings Bank
1D Minute 60 ac. Conn Savings & Loan Assn Hartford
1E Stu Loan ac " " " " " "

10 [illegible]
11 [illegible]

Local Meetings' ~~Reconciliations~~

101 CVGM Hartford
2 Middletown
3 ———
4 Mt Tabor
5 New Haven
6 New London
7 Pleasant St.
8 Storrs

Down RM

~~10~~ 112 Concord M M
~~11~~ 113 Dover M M
~~12~~ 116 Sonic Prep
~~13~~ 117 Weare M M

Falmouth QM

120 Durham MM
121 Falmouth MM
122 Forest Ave MM
126 Parsonsfield MM
127 Sandwich MM
128 Windham MM

Northwest QM

130 Bennington MM
131 Burlington MM
131A Middlebury Prep
132 Hanover MM
132A
133 Plainfield MM
134 Putney MM

Monadnock MM

RI Smithfield QM

140 North Dartmouth MM
141 Providence
~~142 Westerly~~
144 Smithfield
146 Westerly
147 Worcester

Salem

150 Acton
151 Amesbury
152 Cambridge
153 Lawrence
154 Lynn
155 Wellesley

Chart of Accounts 1973-74
Local Mtgs and other Budget Income

	Sandwich	~~Allens Neck~~
160	~~Local~~	Allens Neck MM
161		Dartmouth MM (Smith Neck, S. Dartmouth)
162		New Bedford MM
163		New Bedford Prep
164		Long Plain Prep & Partic. (2 mtgs)
165		Mattapoisett Partic
166		Sandwich MM (E Sandwich)
167		Falmouth Prep
168		Yarmouth Prep
169		Swansea MM
170		Westport MM
	Vassalboro	~~Camden Interest~~
174		China MM
175		Midcoast MM
176		North Fairfield MM
177		Oak Grove MM
178		Orono Allowed
179		Vassalboro MM
180		Winthrop MM

190	Special gifts to budget
191	Investment income for YM purposes
192	" " for missions (to reduce 665)
193	Interest

~~Chart of Accounts 1973-4~~

~~203 Combined budgets~~

~~205 Withhold. fed. income tax~~
~~206 Withholding Maine " "~~

~~210 End of month trial balances~~

Charity Accounts 1973-4 – BUDGET

YM ~~Accts~~, expenses, & salaries

600 Spec gifts to budget
601 Investment income for YM purposes, incl bal on savings
602 " " Restriction (to reduce 1665)

600 Budget Summary (formerly Combined budgets)

611 Expenses for YM sessions
~~611 " " " " Board Room~~
612 Young Friends YM
613 Junior YM
614 YM, Clerks Expense
615 YM Treas. "
616 YM Field Secy "
617 Central Office "
618 " " rental
619 Ministries & Education Secy expense
620 Camp Supervisor expense
621 Printg YM minutes
622 Field Secy Salary
623 " " Retirement
624 Central Office Secretary Salary
625 " " " perquisites (Soc Sec, Retirem, BCBS)
627 Ministries & Education Secy Salary
628 " " " perquisites
629 ~~Clerk~~ Camp Supervisor Salary

Chart of Accounts 1973-4 ~~MISC~~ NON BUDGET

~~702 Transfer for auditing, FLM, Remobbah etc.~~
~~703 Investment income for Native Indians~~ "
~~704~~ " " for Hingham Home (also transfer for Home)

~~711 Equalization Fund~~

~~715 Federal fund for office equip~~

~~717 Central Office Equipment~~

721 Fund for Trinity Faith & Practice

~~724 China Compensation appeal~~

Chart of Accounts 1973-4 BUDGET

Y.M. Committees

640	Archives & Hist. Records
641	China Camps Committee
642	Christian Educa. "
643	Executive Council
644	Ministry & Counsel "
645	Minute 60 "
646	" 74 "
647	Peace & Social Concerns "
648	~~Retreats Young Friends~~
649	Wider Ministries Committee (Personal, ~~Ministries, Young Friends~~)
650	Young Friends Activities

Chart of Accounts 1973-4 ~~HESE~~ NON BUDGET

740

741 China Clang Contributions

745 Release Your Friends Contributions

746 Minute 60 Contribs

747 " 74 "

750 Exec. Council Spec. ac.

751 Retirement Needs - contributions

~~752 Book Sales~~

753 Student Loans - operating account

754 Maple Grove Parsonage

Chart of Accounts 1973-4 BUDGET

Support of Other Organizations

660	AFSC
661	FCNL
662	F Co. Educa
663	FGC
664	F.H.J.
665	FUM
666	FWC
667	Project Equality

(~~account closed~~)

670	Travel Pool: Reps to FUM sessions see also # Alon Budget
671	" expense for NEYM reps to AFSC, FCNL, FHJ, FWC, FUM Boards, FGC Central Comm. & Exec Council
672	

Chart of Accounts 1973-4 MISC

Transit, and Travel & bequest funds

760 Transit for AFSC
761 " " FCNL
762 " " Friends Council on Educa
763 Transit - FGC
764 Transit F. Humanitarie''
765 Transit for FUM, missions, Ramallah, (net per income on investment 602)
766 Transit - 1% More, Rt Sharing of Wld Resources

768 Transit - general

772 Contributions for travel to FWC triennial in Australia

780 Moses Beck & Tract Fund
781 Susan B Kirby "
782 JP & JA Bryce " see next page
783 Henry Camp "
784 BF Knowles "
785 See Sturge "
786 Anna Brown "
787 Amy S. Hayden "
788 John Gardner Green "

780	JP & JA Boyce ~~Fund~~ Bequest	(Ed'o negroes in south Freedmen), (Western Indians & Cannibals)	
1	~~Boyce & J. Fund Trustees~~		
2	Anna [illegible] Brown ~~Fund~~	(See RI farmers, & to MB & Line)	
3	Henry Camp ~~Fund~~	(Freedmen)	
4	John Gardner Trust	(3/7 Penn Bd)	
5	Hanson, Hill & Bailey Bequests	(Hingham)	
6	Amy S Hayden	(1/4 Prov, 1/4 US Fld, 1/2 Mercers Richmond)	
7	E M Jones	(Exec Co) (for Parsonsfield) (for For Miss)	
8	Susan B Kirby	(Evang. Sandw QM)	
9	B F Knowles	(Freedmen)	
790	Moshe Bk & Tract Fund		
791	Pittsfield & Farmers Bequests	(M & C)	
792	Geo Sturgis	(Freedmen)	

put 4 Freedmen together

Should this list be expanded to the 37 listed by Bd'o Managers

799 Accounts Payable

Chart of Accounts NON BUDGET

Transit and bequest funds

760 Transit for AFSC
761 " FCNL

763 " FGC
764 " F.H.N.
765 " FUM, Meetings, Ramallah (not for income on investment 602)
766 " One percent more, Right Sharing of Wild Resources

768 " - General

772 Contributions for travel to FWCC triennial in Australia

780

Chart of Accounts - Budget - 1973-74

Committees

Support of other Organizations

660 AFSC
661 FCNL — see also 734
662 F. Co on Educat
663 F. Genl Conference — " " 735
664 F Human Justice — " " 736
665 F. United Meeting assessment and YM contribution — see also 737
666 F. World Committee — " " 738

670 Project Equality

672
673 Travel Pool for Triennial FUM — also 747 Non Budget
674 Travel NEYM Representatives to AFSC, FCNL, FHI, FWC, FUM Bds & to FGC, Central Coe & Exec Co.

650 Archives & Historical Records Committee
651 China Camp "
652 Christian Education "
653 Executive Council
654 Ministry and Counsel "
655 Minute 60 "
656 " 74 "
657 Peace & Social Concerns "
658 Wider Ministries "
659 Young Friends Activities "

Chart of Accounts NON Budget 1973-4

BEQVEST FUNDS

705 Boyce & Gifford (for Western Indians)
706 Anna M Brown
707 Freedmen Funds - JP & JA Boyce
708 - Henry Camp
709 - B.F. Knowles
710 - Geo Sturge
711 John Gardner Green
712 Hansen, Hill & Bailey
713 Amy S Hayden
714 E M Jones
715 Susan B Kirby
716 Mosher Book & Tract
717 Pittsfield & Varney

Non Budget Accounts

OTHER FUNDS

730 Central Office Equipment
731 China Camp Contributions
732 Equalization Fund
733 Field Secretary Retirement Fund — see also 1c
734 FCNL transit — see also 661
735 FGC " — " " 663
736 FHJ " — " " 664
737 F.U.M. " (contributions, missions, Ramallah — " " 665
738 FWC " (1% More, Pt Sharing, World Resources) — see also 666
739 Maple Grove Parsonage
740 Minute 60 Contributions
741 " 74 "
742 Releasing Young Friends
743 Retirement Needs
744 Student Loans
745 Transit Misc Contributions
746 Travel fund - Australia - FWC in 1973
747 Travel pool - FUM
748 Church Extension (set up 11-74)

Non Budget Accounts

SPECIAL ACCOUNTS (Bkkpg a/cs?)

770 Accounts payable
771 Withholding Tax — Federal
772 " " Maine

775 Petty Cash:

777 Yearly Meeting Session Board & Room

780 Books Inventory
781 Faith & Practice Inventory

799 End of month Trial Balances

For 1974-5

as last year but:

2 CBT - checking
3 Society for Savings - genl funds
4 Franklin Savings, NY. - " "
5 Penobscot Savings, Me - Retirement
6 Conn. St L (Min GC)
7 " " (Stu Loan)
8 Society for Savings (Retirement Community)

} Bank accounts

622 Faith & Practice

630 Field Secy Salary
631 " " Retirement
632 Cent. Office Salary
633
634
635 Ministry & Educa Secy Salary
636
637 Camp Supervisor Salary

change 733 Field Secy Ret. Fund to 774
739 Maple Grove Parsonage to 775

NEYM Financial Records
Chart of accounts, n.d., 1972-75
Journal entries, 1961-1962